

Special Accounts Management Strategy Implementation Work Plan

Strategy Priority	Activity	Office	Due Date	January 2013 Update	July 2013 Update
Coordination & Transparency	Determine OSRTI, OSRE, and OCFO Roles in Managing Special Account Intranet and Internet Information	OSRE OSRTI OCFO	Ongoing	Placing Special Accounts as a topic under the Quick Finder section is on hold pending completion of a restructuring of the Superfund page.	The "Status of Special Accounts" section of the Special Accounts web page was updated to reflect end of FY 2012 data. Placing Special Accounts as a topic under the Quick Finder section is on hold pending completion of a restructuring of the Superfund page.
	Report Special Account Financial and Planning Data Publicly	OSRTI OSRE OCFO Lead Regions	1st Monday in February each year	SA financial and planning information will be reported in EPA's FY 2014 Annual Performance Plan and Congressional Justification to be released during February 2013.	SA financial and planning information as of October 2012 was reported in EPA's FY 2014 Annual Performance Plan and Congressional Justification released April 2013. The information can be found on pages 720-724 of the document.
	Senior Management Committee Semi-annual Meetings	OSRTI OSRE OCFO Lead Regions	Ongoing	Committee met on June 6, 2012 for their semi-annual meeting.	Committee met on January 30, 2013 for their semi-annual meeting.
				Committee is scheduled to meet January 30, 2013 for their semi-annual meeting.	Committee is scheduled to meet July 24, 2013 for their semi-annual meeting.
	Headquarters Review of Regional Reclassification and Closeout Memos	OSRTI OSRE Regions	As memos are received	OSRTI and OSRE reviewed 115 accounts with a reclassification, transfer to the Trust Fund and/or closure action in FY 2012. Of these, 65 were email notifications for actions less than \$200k. Staff is currently reviewing a sample of email notifications and will notify regions where notifications were not in compliance with guidance.	In FY 2013, OSRTI and OSRE have reviewed 27 accounts with a reclassification, transfer to the Trust Fund and/or closure action in FY 2013. There are 8 accounts with notifications provided in prior fiscal years but the action has yet to be completed. OSRTI is working with the regions to identify what needs to be done to complete these actions.
	Respond to External Inquiries	OSRTI OSRE OCFO Regions	As inquiries occur	OSRTI continued to respond to questions from the HAC Surveys and Investigations Staff pertaining to the inquiry into special accounts. On June 14, 2012, OSRTI, OSRE, OB, OFS, and OCIR participated on a conference call with HAC SIS staff on special account reclassifications. Two Regions participated in conference calls with representatives of HAC SIS staff and OSRTI to provide detailed information on work planning for special accounts at two Superfund sites.	The FY 2013 House Report (June 22, 2012) accompanying EPA's FY 2013 appropriations mark-up directed EPA to submit a report to the Committee on Appropriations within 120 days of enactment of the Act on the practical and legal implications of re-prioritizing funds planned for future year activities (such as five year reviews) to cleanup activities addressing human health and environmental concerns in the near-term. The report was to evaluate alternative uses for these funds, including short-term activities to reduce or eliminate human exposures and groundwater migration. OSRTI developed a report in coordination with the other offices of the SASMC in response to this requirement. <u>However, due to the continuing resolution the House Appropriations Committee is no longer requesting this report.</u>
				The FY 2013 House Report (June 22, 2012) accompanying EPA's FY 2013 appropriations mark-up directs EPA to submit a report to the Committee on Appropriations within 120 days of enactment of the Act on the practical and legal implications of re-prioritizing funds planned for future year activities (such as five year reviews) to cleanup activities addressing human health and environmental concerns in the near-term. The report should evaluate alternative uses for these funds, including short-term activities to reduce or eliminate human exposures and groundwater migration. SASMC staff are currently developing a report in response to this requirement.	
	Update Special Account Management Strategy	OSRTI OSRE OCFO Regions	January 2013	An updated Management Strategy is under review for issuance in early calendar year 2013. The SASMC discussed the draft Special Accounts Communications Strategy at the June 2012 meeting and requested development of fact sheets and Frequently Asked Questions for the special accounts internet site.	The Special Accounts Management Strategy for 2013-2015 was issued March 15, 2013 and can be found at: http://www.epa.gov/superfund/pubs/pdfs/Superfund_Special_Accounts_Management_Strategy_for_2013-2015.pdf
	Report on Annual Activities of the SASMC	OSRTI	Annually	OSRTI will report by March 31, 2013 to EPA senior managers on the activities of the SASMC in calendar year 2012.	OSRTI issued a report on the activities of the SASMC in calendar year 2012 to EPA senior managers on March 20, 2013.

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SA Use & Planning Efforts	Maintain CERCLIS Special Account Management Screens	OSRTI OSRE	Ongoing	<p>The Instruction Guide for the CERCLIS Special Account Management Screen was updated September 17, 2012 to update the schedule for special accounts work planning areas of review by Headquarters offices, and to reflect the migration by the Agency from IFMS to the Compass Financial System.</p> <p>The workgroup of regional special account contacts to develop special account planning capabilities in the Superfund Enterprise Management System (SEMS) met during April and May 2012 and completed requirements for the special accounts portion of SEMS on June 27, 2012.</p>	<p>The Instruction Guide for the CERCLIS Special Account Management Screen was updated March 13, 2013 in preparation for FY 2013 special account mid-year planning updates.</p> <p>The OSRTI Special Accounts Data Sponsor reviewed the special account planning screen developed for the Superfund Enterprise Management System (SEMS) on April 16, 2013. The screen will be undergoing user acceptance testing in July 2013.</p>
	Update CERCLIS Special Account Planning Data	Regions	At least twice a year	Regions entered FY 2013 work planning data October 1 to October 19, 2012. Work planning calls with Regions 1, 4, and 8 took place between December 5 and December 19. Regions 2, 3, 5, 6, 7, 9, and 10 elected to provide written responses to questions in lieu of a conference call with Headquarters.	Regions entered FY 2013 mid-year planning data April 1 to April 19, 2013. Mid-year calls with Regions 1, 2, 4, and 8 took place between June 10 and June 13. Regions 3, 5, 6, 7, 9, and 10 elected to provide written responses to questions in lieu of a conference call with Headquarters. Written responses were provided by June 14, 2013.
	Exploring Special Account Uses	OSRTI OSRE OCFO Regions	As issues arise	<p>The SASMC discussed the use of special accounts for RCRA corrective actions at their June 2012 meeting. A memorandum providing guidance on the use of special accounts for CERCLIS and RCRA corrective actions at CERCLIS and RCRA sites was issued by the Committee on December 21, 2012.</p> <p>Exemption 5 - Attorney-Client Privilege</p>	<p>Exemption 5 - Attorney-Client Privilege</p> <p>OSRTI is working with regions to identify a more streamlined method for using special accounts in the Contract Lab Program (CLP). An SV document to replace appropriated expenditures from the prior fiscal year with available special account funds is being investigated in order to capitalize on the efficiencies of the CLP while also maximizing the use of special accounts.</p> <p>OCFO will be discussing with the SASMC at their July 2013 meeting the ability to access indirect costs placed in special accounts for support functions.</p> <p>The Superfund Program Review for the Superfund Remedial program developed 5 recommendations to improve the use and management of special accounts. A Special Accounts subgroup was formed to develop an action plan to address the recommendations, and the SASMC will be briefed on the action plan at their July 24th meeting. The recommendations from the Superfund Program Review for special accounts were 1) use special accounts for oversight of PRPs, 2) use in-house resources if special account funds aren't available for oversight, 3) incentivize the closing of old or low balance special accounts, and 4) evaluate the future work requirements for placement of funds into special accounts. Other issues identified by the Special Accounts subgroup will also be discussed with the SASMC at their July meeting.</p>

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Monitoring SAs	Develop and Review Standard Special Accounts Planning and Use Reports	OSRTI OSRE OCFO Regions	Ongoing		The OSRTI Special Accounts Data Sponsor is working with the SEMS reporting team and the regions to prioritize ReportLink special account reports for development in the SEMS environment.
				The status of planned reclassifications, transfers to the Trust Fund, and account closures in FY 2012 were provided to the SASMC and Superfund Division Directors on September 26, 2012 and January 16, 2013, as well as a national summary of special accounts and a summary of planned uses for accounts with more than \$10M available.	The status of planned reclassifications, transfers to the Trust Fund, and account closures in FY 2013 were provided to the SASMC and Superfund Division Directors on March 4, 2013 and June 17, 2013, as well as a national summary of special accounts and a summary of planned uses for accounts with more than \$10M available.
				OSRTI has requested through the EPA call center development of the following reports in the CBOR environment: 1) special accounts with \$0 obligated or disbursed in the past 5 years, and 2) report of Superfund sites with unliquidated obligations of appropriated funds that also have a special account associated with the site.	OSRTI has developed mock-ups of 2 standard reports to be developed for CBOR. One report will identify accounts where no obligation or disbursement transaction has taken place from a special account in the past 5 years. The other report will identify those sites where there is a special account and unliquidated obligations of appropriated funds. OCFO staff are currently reviewing the report mock-ups. After their review, the reports and requirements will be sent to the EPA Call Center for development.
					The Special Accounts Management Strategy for 2013-2015 incorporates a requirement outlined in the 2012 Effective Utilization memo for regional Superfund Division Directors to review annually open accounts with more than \$1 million available or accounts with \$0 obligated or disbursed in the past 5 years. OSRTI is to provide a list of those accounts as part of the annual work planning special account data review. A list of accounts was provided to the regions in the Fall 2013, and will be provided again in Fall 2014.
	Develop and Implement Special Accounts Data Monitoring Plan	OSRTI OSRE	Ongoing	OSRTI and OSRE reviewed FY 2013 work planning data consistent with the checklist developed to document Headquarters review of planning data.	OSRTI and OSRE reviewed FY 2013 mid-year planning data consistent with the checklist developed to document Headquarters review of planning data.
	Conduct Special Accounts Work Planning and Mid-Year Reviews	OSRTI OSRE Regions	Twice a year	FY 2013 work planning discussions were conducted December 5 to 19, 2012.	FY 2013 mid-year discussions were conducted June 10 to June 18, 2013.
				OSRTI and OSRE will provide an analysis of the work planning data to the SASMC for the January 2013 meeting.	OSRTI and OSRE will provide an analysis of the mid-year special account data to the SASMC for their July 2013 meeting. OSRTI staff will also brief the OSRTI OD and staff separately.
	Regularly Analyzing the "Oldest Accounts"	OSRTI OSRE	At least twice a year	OSRTI and OSRE analyzed the plans for using funds in the 197 open accounts that are 10 years old or more as part of FY 2013 work planning.	OSRTI and OSRE analyzed the plans for using funds in the 195 open accounts that are 10 years old or more as part of FY 2013 mid-years.
	Develop Controls to Monitor Negative Available Balances	OCFO	9/30/2010	OFS conducted reviews of negative balances in special accounts and notified regions September 2012 of steps required to correct the negative balances. OFS is continuing to conduct quarterly reviews and will be sending the 1st quarter review in January 2013.	OFS conducted reviews of negative balances in special accounts and notified regions April/May 2013 of steps required to correct the negative balances.
	Reevaluate \$88.4 Million Held for Potential Future Use	OSRTI OSRE	At least twice a year	OSRTI and OSRE reviewed these accounts as part of FY 2013 work planning and found their planned use of funds is consistent with the 2010 SA Planning and Use Guidance.	OSRTI and OSRE reviewed these accounts as part of FY 2013 mid-years and found their planned use of funds is consistent with the 2010 SA Planning and Use Guidance.
	New Financial System	OCFO OSRTI Lead Regions	10/1/12	OCFO is continuing to develop a Superfund reporting tool (titled the Superfund Consolidated Data Source - SFCDS) to consolidate all Superfund financial information in one data universe. The SFCDS is undergoing beta testing and is not yet ready to report on special account information.	There is no update at this time.

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Regional Support, Guidance & Training	Special Accounts Training	OSRTI OSRE OCFO Regions	Ongoing	The 2013 Superfund Virtual and Interactive Conference is scheduled to be held May 21-23, 2013 and is currently soliciting potential topics.	A Special Accounts Refresher Training session was held at the Superfund Virtual Cost Recovery Conference on May 22, 2013.
	Identify and Prioritize Additional Guidance or Reference Documents for Completion or Development	OSRTI OSRE OCFO Regions	Ongoing	The SASMC discussed the draft Special Accounts Communications Strategy at the June 2012 meeting. The Committee requested staff develop fact sheets and Frequently Asked Questions for the public and external audiences. A memorandum providing guidance on the use of special accounts for CERCLIS and RCRA corrective actions at CERLIS and RCRA sites was issued by the Committee on December 21, 2012. The Financial Management of Special Accounts (RMDS Chapter 15) is undergoing clearance through EPA's directives process and is anticipated to be released in the 2nd quarter of FY 2013.	SASMC staff are currently developing special account fact sheets and frequently asked questions for the internet as follow-up to the June 2012 SASMC meeting. Staff are also developing internal fact sheets for charging payroll to special accounts and managing deposits into special accounts. The SASMC will discuss development of the following documents: 1) a guidance to address the effect of special account reclassifications on state cost share and, 2) a memo encouraging use of special accounts for oversight of PRP actions at Superfund sites (Superfund Program Review recommendation).